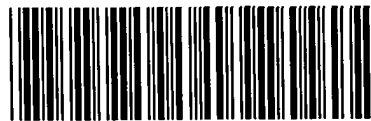


COMPANY REGISTRATION NUMBER: 11040965

Trimaster U.K. Limited
Filleted Financial Statements
For the year ended
31 March 2021

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Trimaster U.K. Limited

Financial Statements

Year ended 31 March 2021

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Trimaster U.K. Limited

Statement of Financial Position

31 March 2021

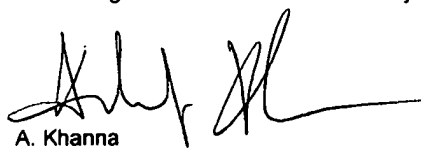
	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	5		343		478
Current assets					
Debtors	6	8,004		44,675	
Cash at bank and in hand		145,114		120,301	
		<u>153,118</u>		<u>164,976</u>	
Creditors: amounts falling due within one year	7	<u>31,786</u>		<u>47,934</u>	
Net current assets			121,332		117,042
Total assets less current liabilities			<u>121,675</u>		<u>117,520</u>
Creditors: amounts falling due after more than one year	8		<u>125,000</u>		<u>100,000</u>
Net (liabilities)/assets			<u>(3,325)</u>		<u>17,520</u>
Capital and reserves					
Called up share capital			75,000		75,000
Profit and loss account			<u>(78,325)</u>		<u>(57,480)</u>
Shareholder (deficit)/funds			<u>(3,325)</u>		<u>17,520</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 2 August 2021 and are signed on behalf of the board by:



A. Khanna
Director

Company registration number: 11040965

The notes on pages 2 to 4 form part of these financial statements.

Trimaster U.K. Limited

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Dixcart House, Addlestone Road, Bourne Business Park, Addlestone, Surrey, KT15 2LE.

On 26 April 2021 the company changed its name from C&S Electric U.K. Limited

The principal activity of the company for the period under review was that of acting as the UK advertising and marketing company for the group.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis which assumes that the company will continue in operation for the foreseeable future, with the support of the parent, to whom all services are provided. The director has provided a long term loan as shown in Note 11. The director has assessed the effect of the Covid 19 pandemic on the business and consider there is no impact on going concern.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for services supplied and services rendered, net of discounts and Value Added Tax.

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% straight line
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Trimaster U.K. Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2020: 3).

5. Tangible assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	541
Depreciation	
At 1 April 2020	63
Charge for the year	135
At 31 March 2021	198
Carrying amount	
At 31 March 2021	343
At 31 March 2020	478

6. Debtors

	2021 £	2020 £
Trade debtors	—	26,500
Other debtors	8,004	18,175
	<u>8,004</u>	<u>44,675</u>

Trimaster U.K. Limited

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,211	569
Amounts owed to group undertakings	14,447	14,447
Social security and other taxes	432	9,783
Other creditors	13,696	23,135
	<u>31,786</u>	<u>47,934</u>

8. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	<u>125,000</u>	<u>100,000</u>

9. Summary audit opinion

The auditor's report for the year end 31 March 2021, dated 2/8/21 was unqualified.

The senior statutory auditor was Julia Wigram, for and on behalf of Dixcart Audit LLP.

10. Director's advances, credits and guarantees

At the year end, the company owed the director £83 (2020: The director owed the company £10,517). The maximum loan outstanding during the year was £10,517 (2020: £10,517). The loan is shown within other debtors and is currently interest free and repayable on demand. During the year the director loaned the company an extra £25,000 (2020: £100,000) as a long term loan due for repayment in 2023.

11. Controlling party

The immediate and ultimate parent undertaking and controlling party is Trimaster Private Limited, a company incorporated in India, which prepares group financial statements. The registered office of Trimaster Private Limited is 222 Okhla Industrial Estate, Phase-III, New Delhi 110020, India.